

- Limit on amount. anticipation of the collection of its taxes of such fiscal year and within the amount of such appropriations: *Provided*, that the aggregate amount of funds so advanced shall not at any time exceed the sum of twenty-five thousand dollars. All taxes thereafter collected by the City of Rocky Mount and belonging to the Rocky Mount Graded School District shall be applied as credits upon the said indebtedness until the said indebtedness is paid in full. Since the advances herein authorized are temporary only, the amount payable to the City may be treated as cash in the computation of its annual tax levy.
- Repayment from school taxes. SEC. 2. The authority herein granted is for the purpose of meeting an immediate emergency and shall extend only to January first, nineteen hundred and thirty-five, and after January first, nineteen hundred and thirty-five, this act shall become inoperative.
- Act inoperative after January 1, 1935. SEC. 3. All laws or clauses of laws in conflict herewith are hereby repealed.
- Conflicting laws repealed. SEC. 4. This act shall be effective from and after its ratification.
- Ratified this the 4th day of May, A.D. 1933.

H. B. 1380

CHAPTER 172

AN ACT VALIDATING CERTAIN TAX SALES IN THE TOWN OF COLUMBUS, POLK COUNTY, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

- Advertisement of delinquent taxes in Columbus. SECTION 1. That the board of commissioners of the town of Columbus, Polk County, are hereby authorized to advertise all delinquent taxes in said town due for the years one thousand nine hundred and twenty-six to one thousand nine hundred and thirty-two, inclusive, and to sell all property on which said taxes are due and unpaid and to issue to the purchaser or purchasers of same tax sale certificates as if the said delinquent taxes had been advertised and the property sold according to the law then existing, and the acts of said commissioners in failing to advertise and sell property are hereby validated.
- Issuance of certificates. Failure to advertise and sell on time validated. SEC. 2. That the board of commissioners of said town, after passing suitable resolutions, may advertise and sell at one advertisement all property on which the taxes are due and unpaid for the years one thousand nine hundred and twenty-six to one thousand nine hundred and thirty-two, inclusive.
- Sale of several years in arrears authorized. SEC. 3. That after due advertisement according to law of said unpaid and delinquent taxes the said board of commissioners, or its authorized agents, shall issue to the purchaser a tax sale
- Issuance of certificates.